SHIVANAND KUMAR & CO.
CHARTERED ACCOUNTANTS

FORM NO. 3
(See Regulation 3)

CHARTERED ACCOUNTANT'S CERTIFICATE

(FOR REGISTRATION OF A PROJECT AND SUBSEQUENT WITHDRAWL OF MONEY)

Cost of Real Estate Project State RERA Registration Number BRERAP 12567 – 3/181/R-1777/2024

Project Name : RAM RATI HERITAGE

Sr. No		Particulars	Amount (in Rs.) Estimated (Column - A)	Amount (in Rs.) Incurred & Paid (Column - B)
1				
	I	**Land Cost:**		
	A	Acquisition Cost of Land or Development Rights, lease Premium, lease rent, interest cost incurred or payable on Land Cost and legal cost	34,26,350.00	34,26,350.00
	B	Amount of Premium payable to obtain development rights, FSI, additional FSI, fungible area and any other incentive under DCR from Local Authority or State Government or any Statutory Authority	0	0
	C	Acquisition cost of TDR (if any)	0	0
	D	Amounts payable to State Government or competent authority or any other statutory authority of the State or Central Government towards stamp duty, transfer charges, registration fees etc.	5,56,600.00	5,56,600.00
	E	Land Premium payable as per annual statement of rates (ASR) for redevelopment of land owned by Public Authorities.	NA	0
	F	**Under Rehabilitation Scheme:**		
	(i)	Estimated construction cost of rehab building including site development and infrastructure for the same as certified by Engineer **(in Column-A)**	NA	
	(ii)	Actual Cost of construction of rehab building incurred as per the books of accounts as verified by the CA **(in Column-B) Note: (for total cost of construction incurred, Minimum of (i) or (ii) is to be considered)**	NA	0

Shivanand Kumar & Co. * PATNA * Chartered Accountant *

202, Shashi Complex, Exhibition Road, Patna- 800 001 | **Mob.:** 9431430003, 9263188223
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(iii)	Cost towards clearance of land of all or any encumbrances including cost of removal of legal/illegal occupants, cost for providing temporary transit accommodation or rent in lieu of Transit Accommodation, overhead cost	10,59,902.00	10,59,902.00
(iv)	Cost of ASR linked premium, fees, charges and security deposits or maintenance deposit, or any amount whatsoever payable to any authorities towards and in project of rehabilitation.	NA	0
	Sub-Total of Land Cost	50,42,852.00	50,42,852.00
ii	**Development Cost/Cost of Construction:**		
a (i)	Estimated Cost of Construction as certified by Engineer **(Column - A)**	7,83,00,000.00	
a (ii)	Actual Cost of Construction incurred as per the books of accounts as verified by the CA **(Column - B)** **Note: (for adding to total cost of construction incurred, Minimum of (i) or (ii) is to be considered)**		2,92,80,734.00
a (iii)	On-site expenditure for development of entire project excluding cost of construction as per (i) or (ii) above, i.e. salaries, consultants fees, site overheads, development works, cost of services (including water, electricity, sewerage, drainage, layout roads etc.), cost of machineries and equipment including its hire and maintenance costs, consumables etc. All costs directly incurred to complete the construction of the entire phase of the project registered.	27,00,000.00	13,19,000.00
b	Payment of Taxes, cess, fees, charges, premiums, interest etc. to any Statutory Authority.	12,40,620.00	12,40,620.00
c	Interest payable to financial institutions, scheduled banks, non-banking financial institution (NBFC) or money lenders on construction funding or money borrowed for construction:	0	0

Shivanand Kumar & Co. PATNA Chartered Accountant

	Sub-Total of Development Cost		
2		Total Estimated Cost of the Real Estate Project (1 (i) + 1 (ii) of Estimated Column - A	8,72,83,472.00
3		Total Cost Incurred and Paid of the Real Estate Project (1 (i) + 1 (ii) of Incurred Column - B	3,68,83,206.00
4		Percentage of completion of Construction Work (as per Project Architect's Certificate on completion of project)	45 %
5		Proportion of the Cost incurred on Land Cost and Construction Cost to the Total Estimated Cost.(3/2)	42.26%
6		Amount which can be withdrawn from the Designated Account Total Estimated Cost *Proportion of cost incurred and paid (Sr. number 2 *Sr. number 5)	3,68,85,995.00
7	**Less:**	Amount withdrawn till date of this certificate as per the Books of Accounts and Bank Statement	123,45,000.00
8		Net Amount which can be withdrawn from the Designated Bank Account under this certificate.	2,45,40,995.00

This certificate is being issued for RERA compliance for the Company **BHUDEVA BUILDTECH** and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

Signature of Chartered Accountant
FOR SHIVANAND KUMAR & Co.



Partner
(Membership number – 054116)
Name : Shivanand Kumar

Date : 28/07/2026
Place: Patna

UDIN NO:- 26054116KNIHSH3293

SHIVANAND KUMAR & CO.
CHARTERED ACCOUNTANTS

(ADDITIONAL INFORMATION FOR ONGOING PROJECTS)

1		Estimated Balance Cost to Complete the Real Estate Project (Difference of Total Estimated Project cost less Cost incurred)	**5,04,00,266.00**
2		Balance amount of receivables from sold apartments as per Annexure-A to this certificate (as certified by Chartered Accountant as verified from the records And books of Accounts)	**1,67,46,000.00**
3	(i)	Balance Unsold area to be certified by Management and to be verified by CA from the records and books of accounts)	**1082.61 sq.mts**
	(ii)	Estimated amount of sales proceeds in respect of unsold apartments as per Annexure-A to this certificate.	**4,99,49,600.00**
4		Estimated receivables of ongoing project. Sum of 2 + 3 (ii)	**6,66,95,600.00**
5		Amount to be deposited in Designated Account – 70% or 100%If 4 is greater than 1, then 70% of the balance receivables of Ongoing project will be deposited in designated Account. If 4 is lesser than 1, then 100% of the balance receivables of Ongoing project will be deposited in designated Account.	**70.00%**

This certificate is being issued for RERA compliance for the Bhudeva Buildtech and is based on the records and documents produced before me and explanations provided to me by the management of the Company.

Yours Faithfully,

Signature of Chartered Accountant

For SHIVANAND KUMAR & Co.

Partner

(Membership Number- 054116)

Name: Shivanand Kumar

Shivanand Kumar & Co. * Chartered Accountant * PATNA

Date: 28/07/2026

Place: Patna

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Annexure A

Statement for calculation of Receivables from the sales of ongoing Real Estate Project
Sold Inventory

(Amount in Rs.)

Sr. No	Flat/ Bunglow/ Office No	Carpet Area (in Sq. Mts.)	Unit Consideration as per Agreement/Letter of Allotment	Received Amount	Balance Amount
1	210	86.03	35,00,000.00	24,00,000.00	11,00,000.00
2	111	86.03	35,00,000.00	24,50,000.00	10,50,000.00
3	311	86.03	83,70,000.00	58,59,000.00	25,11,000.00
4	102	93.02	30,46,000.00	30,46,000.00	00.00
5	101	93.02	25,47,000.00	25,47,000.00	00.00
6	205	80.98	38,00,000.00	4,00,000.00	34,00,000.00
7	204	80.98	35,10,000.00	2,25,000.00	32,85,000.00
8	303	80.98	60,00,000.00	6,00,000.00	54,00,000.00
Total		687.07	3,42,73,000.00	1,75,27,000.00	1,67,46,000.00

(Unsold Inventory Valuation)
Of the Residential/commercial premises

(Amount in Rs.)

Sr. No	Flat/ Bunglow/ Office No	Carpet Area (in Sq. Mts.)	Unit Consideration as per Agreement/Letter of Allotment
1	G-9	80.96	48,47,600.00
2	G-10	81.72	49,03,200.00
3	103	80.98	48,58,800.00
4	104	80.98	48,58,800.00
5	105	80.98	48,58,800.00
6	110	86.03	51,61,800.00
7	302	93.02	55,81,200.00
8	310	86.03	51,61,800.00
9	304	80.98	48,58,800.00
10	305	80.98	48,58,800.00
Total		832.68.	4,99,49,600.00

Signature of Chartered Accountant
FOR SHIVANAND KUMAR & Co.

Partner
(Membership number- 054116)
Name : Shivanand Kumar

Shivanand Kumar & Co. Chartered Accountant PATNA

Date : 28/07/2026
Place: Patna

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